

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

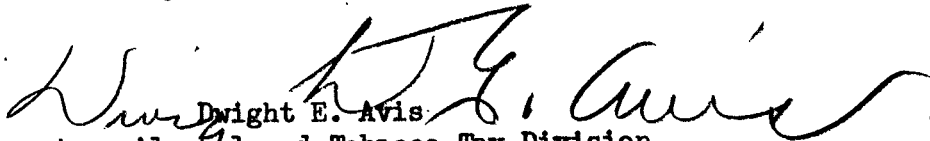
Alcohol and Tobacco Tax Division
Industry Circular No. 55-25

August 31, 1955

Proposed Amendment of 26 CFR Part 194. Liquor
Dealers, as Applicable to Records Kept by
Wholesale Dealers Handling Wines or Beer

Wholesale Dealers Handling Wines
or Beer, and Others Concerned:

1. In response to a number of inquiries and protests received concerning a proposed revision of the Liquor Dealers regulations (26 CFR Part 194), as published in the Federal Register on August 9, 1955, as a notice of proposed rulemaking, it is our desire to emphasize the fact that this proposal does not seek to impose any reporting requirements on wholesale dealers handling wines and/or beer.
2. The proposal, which seems to have prompted the protests, is to the effect that all dealers in wines and/or beer (both wholesale and retail) shall maintain, for periods of not less than 2 years, records of receipt showing (1) quantities received, (2) the identity of the person from whom received, and (3) the date of receipt. These records may be in the form of the dealer's regular commercial records, such as purchase invoices or bills for goods received, or if the dealer prefers, he may set up the records in book form.
3. For a number of years the regulations have required retail liquor dealers to keep records of receipt of wines and beer in the manner described above, but the regulations were silent regarding those to be kept by wholesale dealers handling wines or beer. In the regular and ordinary course of their business, dealers have maintained one or the other of the commercial records mentioned and have made them available to internal revenue officers when requested to do so. Since internal revenue officers now have need for these records, the present proposal is merely intended to make certain that such records will be available to them. It is important to note that there is no proposal to require either wholesale or retail dealers to prepare any reports of receipt or sales of wines or beer for submission to regional offices of the Alcohol and Tobacco Tax Division. It is hoped that this clarification of the intent of the proposals will alleviate erroneous fears that new reporting requirements are being proposed.
4. Inquiries concerning this industry circular should refer to the number thereof and to the symbols O:AT:PP:R.


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Director, Alcohol and Tobacco Tax Division

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